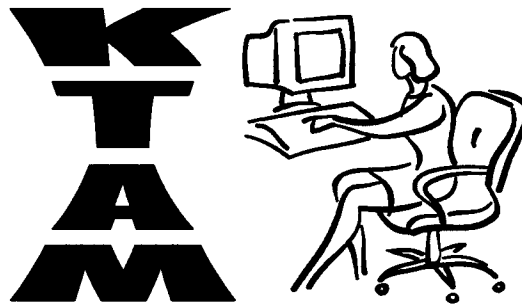


**KNPAY TIME AND ATTENDANCE
MODULE (KTAM) FOR
KOREAN NATIONAL EMPLOYEES**

STANDARD OPERATING PROCEDURES (SOP)



1 April 2007

**ACCOUNTING POLICY DIVISION
175th FINANCIAL MANAGEMENT CENTER**



DEPARTMENT OF THE ARMY
175th FINANCIAL MANAGEMENT CENTER
UNIT #15300
APO AP 96205-5300

EANC-FMC

1 May 2007

MEMORANDUM FOR All Timekeepers and Certifying Officers of KN Employees

SUBJECT: KNPAY Time and Attendance Module (KTAM) for Korean National Employees

1. The 175th Financial Management Center (FMC) developed an enhancement of the KNPAY Time and Attendance Module (KTAM) for the Korean National employees. The KTAM enables activities (Timekeepers and Certifiers) to submit their Time and Attendance (T&A) reports for their Korean National (KN) employees as an electronic file. This file is electronically sent to the 175th FMC for electronic input into the Korean National Payroll System (KNPS).
2. This module replaced the T&A reporting system which requires activities to submit the T&A reports (hard copy) to the servicing payroll office for their input into KNPS for payroll computation.
3. The benefits of the new module are to:
 - a. Eliminate the distribution of hard copy T&A reports which are subject to loss and untimely delivery.
 - b. Remove the duplicate data entry requirement where timekeepers produce a T&A report and KN Pay Division personnel re-enter the T&A information into the KNPS.
 - c. Implement the electronic delivery of T&A reports to the KNPS which improves security, dependability, and timely delivery.
4. The activity has primary responsibility for propriety and accuracy of T&A reports being prepared IAW the attached Standard Operating Procedures (SOP).
5. Under the KTAM, the respective activity is responsible for retaining the hard copy of T&A reports to be available for audit, or for 6 years, whichever occurs first, IAW DoD FMR, Vol 8 (para 020703).
6. KTAM contains controls that validate the DEROS dates of the authorizing official and certifying officer. Another control requirement is a delegation of authority letter designating certifying officers. This letter must be submitted prior to sending T&A reports. Unauthorized submissions will not be accepted.
7. It is requested that all employing activities comply with the SOP as provided here-in.
8. Point of Contact is Mr. Kim, Pyong Chin, DSN 725-3623, or email: KimPY@korea.army.mil.



DARRYL G. MURCH
COL, FC
Director

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CHAPTER 1

GENERAL

1-1. **REFERENCES:**

- a. USFK Reg 690-1, Civilian Personnel, Regulations and Procedures - Korean Nationals, dated 4 October 1994, and its interim changes.
- b. DoD 7000.14-R, Financial Management Regulation, Volume 8, Civilian Pay Policy and Procedures, updated December 2006.
- c. 175th FMC, July 06, subject: Policies and Procedures for Preparation of Time and Attendance Reports for Korean National (KN) and Korean Service Corps (KSC) Employees.

1-2. **PURPOSE:** This Standard Operating Procedures (SOP) prescribe policies and procedures for preparing, maintaining, certifying, and transmitting Korean National Employee's Time and Attendance (T&A) Report under the KNPAY Time and Attendance Module (KTAM).

1-3. **APPLICABILITY:** This SOP applies to certifying officers/supervisors and timekeepers for appropriated funds KN/KSC employees serviced by the KN Pay Division, Centralized Pay and Accounting (CP&A), 175th Financial Management Center (FMC). This does not apply to non-appropriated funds employees serviced by the Central Accounting Office, 175th FMC, until further notice.

1-4. **OUTLINE OF THE KT&M:** The KTAM has three sub-modules: i.e., a timekeeper's module; a certifying officer's module; and a module for the servicing payroll office. These modules are available in the 175th Financial Management Center's homepage at: <http://175fmc.korea.army.mil>. Please visit the homepage and go to KN link (한인급여과검색) to download applicable module(s), or it will be obtained by contacting the respective Information Management Office (IMO). Chapter 4 provides detailed instructions and trouble-shooting/POCs.

a. The timekeeper's module is designed for the timekeeper to enter daily hours (i.e., worked and/or leave hours taken) for all assigned employees, and creates a T&A data file for export to the appropriate certifying officer for his/her review, certification, and transmission to KNPS. Chapter 2 provides detailed information.

b. The certifying officer's module is designed for authorized certifying officer to review, certify, and transmit the imported T&A data from timekeeper(s) to KNPS for computation. Chapter 3 provides detailed information. To transmit the T&A data by an authorized certifying officer, the servicing payroll office must setup a database for the authorized certifying officer based on a delegation of authority letter. More information for the delegation of authority, see paragraph 1-5 below.

c. The payroll office module is designed for the servicing payroll office to review, perform cross-checks, and upload the transmitted T&A data to the main KNPS for payroll processing.

1-5. **CERTIFICATION AND SUBSTANTIATION:**

a. All activity managers/directors/commanders must provide their servicing payroll office with a delegation of authority letter that lists the individuals authorized to certify T&A reports. Changes to the list of individuals authorized to certify T&A reports will require updating (adding/deleting required individuals) the delegation of authority and providing a copy to the servicing payroll office. When an individual designated as a certifying official is absent, delegation of authority should list an alternate certifying officer.

When the DEROS for either the certifying or approving official is about to expire, a new delegation of authority letter must be completed and submitted to the payroll office.

b. Based on the letters, the servicing payroll office will maintain the database on the KNPS, so that the transmitted T&A data by the authorized individual can be accepted by the KNPS, otherwise, it will reject.

c. The delegation of authority letter requires the individual's information to include: 1) Name; 2) Rank/Grade; 3) Identification numbers (ID No.); 4) DEROS' for certifying officers and approving official; 5) Signature; 6) Payroll numbers for KN employees; 7) E-mail address; and 8) telephone number. (Note for Identification numbers (ID No): For US citizens, use the last four digits of SSN, and for KN employees, use the individual's 6 digits of the payroll account number). See the letter format and sample at Appendix C.

(1) The "ID No" will be used as a key element to allow T&A data to flow from the certifying officer to the KN Pay servers.

(2) DEROS' for certifying officers and approving officials will be used as another control mechanism to require updates to the delegation of authority letter.

1-6. **FORMS AND DOCUMENTATION**: Following forms/documents will be retained by the activity with exceptions as noted.

a. Following forms/documents will be retained by the activity.

(1) Korean Employee Time Sheet generated/signed by the certifying officer.

(2) OPM Form 71, Request for Leave or Approved Absence used for annual and/or sick leave and compensatory leave. This form will be used as a source of documentation for the leave entries on T&A report. If this form is not used, it will require the employee's initial on the T&A report to support the entries for which the leave requested was taken.

(3) Medical certificates associated with sick leave.

(4) DA Form 5172-R, Request, Authorization and Report of Overtime used for approving work hours for overtime, holiday, night differential and extended workweek. Approval for overtime and night differential is not required when this premium pay is necessary due to employees' tours of duty.

b. Following forms/documents will be forwarded to arrive at the KN Pay Division no later than the last day of a month. A copy will be retained in the activity.

(1) Corrected T&A Report. If any T&A reports (which have been processed for payments) require correction(s), then the certifying officer should submit a copy of the corrected T&A report(s) generated by the certifying officer's module, and forward the hard-copy to the servicing payroll office for adjustments as necessary. The corrected T&A report should be marked as "**CORRECTED T&A REPORT**" at the top of the form. Enter correct data in the area that was reported incorrectly. The remaining area should be exactly the same as shown on the T&A report originally transmitted. Errors in posting will be corrected by drawing a single line through the incorrect entry and posting the correct data. Erasures, ink eradicators, and covering fluids are prohibited. The certifying officer will initial all corrections made on the T&A reports.

(2) T&A reports for separated/deceased employees. The hard-copy T&A report(s) for separated/deceased employees (whose last duty day falls on or before 27th day of the month) will be generated by the module, and forwarded to the servicing payroll office immediately following the last duty day. Prompt submission of the reports will enable the payroll office to process the final payment in a

timely manner. This T&A report will be a provisional copy to use for calculation of the employee's final pay, however, T&A data for these employees still needs to be transmitted along with other normal employees for the month.

(3) OPM Form 71 for advance annual and sick leave approved IAW USFK Reg 690-1, paragraphs 7-5k and 7-6g.

(4) A statement signed by the supervisor for supporting payment of remote area allowance to eligible employees IAW USFK Reg 690-1, para 8-14c.

1-7. **RETENTION OF RECORDS:** Employing activities shall establish a uniform practice to be followed as to the locations at which the time and attendance reports and related supporting documentation are to be maintained. These documents may be retained at the timekeepers' offices, or sent to a designated storage location, and must be kept available for audit, or for 6 years, whichever occurs first, IAW paragraph 0207, DoD Financial Management Regulation, Volume 8, Chapter 2, amended on March 2006. It is requested that each activity/organization establishes a uniform practice to be followed as to the locations, as necessary, and maintains the documentation on file for future reference.

1-8. **ESTABLISHMENT OF WORKWEEK:**

a. Administrative workweek. Seven consecutive calendar days constitute an administrative workweek. The administrative workweek begins at 0001 hours on Sunday and ends at 2400 hours on the following Saturday. The calendar day on which a shift begins is considered the day of duty for that day even though the work schedule extends into the next calendar day or into the following administrative workweek.

b. Tours of Duty. Tours of duty that are outside the regular tour of duty (i.e., alternate tours of duty, special tours of duty, flexible daily tours of duty, and compressed work schedules) will be established in accordance with USFK Reg 690-1, Chapter 6.

c. Supervisors must be familiar with the tours of duty authorized for their employees and examine time sheets to ensure compliance. Documents authorizing employee tour lengths or work schedules will be maintained by the activities. T&A reports will be prepared based on actual hours worked and/or approved leave taken.

1-9. **PREPARATION OF T&A REPORTS:** The T&A Report (titled as Korean Employee Time Sheet) will be completed each pay period to record employees' T&A data, and will be certified by the appropriate official. Chapter 5 provides general guidance for preparation of T&A reports, T&A codes, and detailed instructions along with samples per T&A code for normal employees. For CWS employees, appendix A and B provide detailed instructions along with samples for reporting T&A data for those employees under 4-10 CWS and 5-4/9 CWS respectively. It provides detailed instructions only for reporting hours of annual/sick leave, overtime, and holidays that will apply to CWS employees.

1-10. **SUBMISSION OF T&A DATA/REPORTS:** T&A data/reports should be transmitted to the applicable servicing payroll office to arrive NLT close of business (COB) of the second workday following the end of the pay period. Earlier dates will be announced by the servicing payroll office when holidays occur during the T&A input period, and/or it is not practical to operate without an early cutoff. Late T&A reports will result in no payment(s) during the pay cycle. Retroactive payments will be made during the subsequent pay cycle. The certifying officer should ensure that required financial data are securely forwarded on time. The mailing address and POCs of the KN Pay Division is:

Mailing Address:

Director, 175th Financial Management Center
ATTN: EANC-FMC-CPA-FN
Unit #15300
APO AP 96205-5300

Telephone Numbers (DSN):

Seoul Area	723-6352
2ID/Uijongbu/Cp Humphreys Area	723-6140
Taegu/Pusan Area	723-6528
Korean Service Corps Employees	723-7132

Fax numbers (DSN):

723-9150 / 723-9309

CHAPTER 2

TIMEKEEPER'S ASSESSMENT

2-1. **RESPONSIBILITIES:** Timekeeping is a critical function, which may be performed by the individual employee, timekeeper, supervisor, or a combination of these individuals. The individuals performing the timekeeping function are responsible for:

- a. Obtaining and installing the Timekeeper's module of the KNPAY Time and Attendance Module (KTAM) through their servicing IMO, or from 175th FMC's homepage.
- b. Utilizing the timekeeper's module for preparation of time and attendance (T&A) reports to be sent to the certifying officer. The individual must be familiar with instructions on how to use the module.
- c. Obtaining an ID number of certifying officer to whom the T&A data are to be exported.
- d. Maintaining the database of all KN employees for whom the T&A reports are to be prepared.
- e. Recording T&A data accurately IAW existing policies and procedures. To perform this function, the timekeeping task should be assigned to an individual who is aware of employee's attendance and absence each day. Furthermore, the individual must be familiar with the policies and procedures provided in Chapter 5 and appendix A and B.
- f. Ensuring that all entries (i.e., type of leave and/or overtime/holiday work, etc.) are supported by approved documents. To do this, the supervisor should inform the timekeeper when an employee is on any type of leave, and/or has worked any type of premium work.
- g. Exporting the T&A data timely to the authorized certifying officer.
- h. Ensuring that, in cases where there is a change in the timekeeper and/or the certifying officer, with reasons (i.e., absence, TDY, PCS, etc.), all involved persons are fully coordinated to setup the module as required, prior to processing the given month's payroll data.
- i. Maintaining the T&A reports along with the supporting documents in accordance with paragraph 1-7, Chapter 1, if this responsibility is given by supervisor.

2-2. **OUTLINE OF THE TIMEKEEPER'S MODULE:** The timekeeper's module is designed for timekeepers to setup databases for basic information of all of persons involved (i.e., authorized certifying officer, the timekeeper, and all assigned employees), input T&A data per employee, and send the T&A data to the authorized certifying officer for transmission to the KNPS after verification. This module can also backup and/or restore those data as necessary. For the following month's process, timekeeper must clear the current T&A data which will setup the input screen for the desired month. The following paragraphs provide detail instructions on how to operate the module.

2-3. **ACCEPTANCE OF RESPONSIBILITY STATEMENT:** Upon execution of the module, a timekeeper banner will appear. The timekeeper should read, understand, and accept the responsibilities, and then it will lead to a "File" to begin processing. The banner states as follows:

"I have been assigned as a timekeeper for Korean National (KN) civilian employed with this organization. I have read and understood policies and procedures for preparation of time and attendance (TA) report for KN employees. I understand and accept my responsibilities for entering each individual's attendance and absences timely and accurately. I have also ensured that all absences and premium hours worked (i.e., overtime, extended work, holiday work, and night differential hours) were approved in accordance with existing regulations and policies/procedures".

2-4. **MAIN MENU:** The timekeeper must click “File” for it’s sub-menu to begin processing. The main menu will show as illustrated below:

Remote T&A Input System (Timekeeper) v1.1 – MainMenu			
File	Clear T&A Date	Exit	

2-5. **SUB-MENU:** The sub-menu will show as illustrated below, and see the following paragraphs for instructions.

Remote T&A Input System (Timekeeper) v1.1 – MainMenu	
File	Clear T&A Date Exit
Setup Basic Information	
Input Certifier's Information	
Input Employee's Information	
Input T&A Data	
Send T&A Data to Certifier	
Backup T&A Data	
Restore the Backup Data	
Exit	

2-6. **SETUP TIMEKEEPER'S BASIC INFORMATION:** This screen is to setup basic information for a timekeeper who is preparing the current month's T&A reports. See figure 2-1.

a. On the area for “Pay period Start/End Date”, for initial users of KTAM, timekeepers must enter month and date for the start date, and then the system will automatically show the end date of the month. Note: / (slashes) must be entered. For follow-on requirements for this area; the timekeeper does not need to enter the dates, since it has been set already when the timekeeper performed the “Clear_T&A_Date” function.

b. On the area for “Regular Hour Display”, Select the timekeeper's option “Yes”, or “No” for displaying a regular hours on the screen for T&A data input. The default is set to “Yes” which means that the T&A data input screen shows 8 hours on each work day and DO on weekend (Saturday and Sunday).

c. On the area for “Timekeeper Code”, enter the 6 digits of payroll account number (if the timekeeper is a KN employee), or the last 4 digits of Social Security Number (SSN) (if the timekeeper is a US Citizen). Please note that the timekeeper code for US Citizen will be automatically created in a format of “the last 4 digits SSN + 4 or 5 alpha characters” when the timekeeper enters his/her name. Name should be entered in the order of “Last, First, and middle name.

d. Enter other information (i.e., job title, office name, telephone, location, building, and e-mail address) as necessary. Note: Click “change” button to change any entries, click “Save” button to save the changed entries, and click “Exit” button to exit from the screen.

2-7. **INPUT CERTIFIER'S INFORMATION:**

a. The information required for a certifying officer is of the individual to whom the user (timekeeper) is going to send T&A data for the current month. On the block for “Certifier Number”, the timekeeper must obtain the information from the certifying officer, and enter exactly the same information. Otherwise, the T&A data will not be sent to the certifying officer. See Figure 2-2.

b. If there is a change in certifying officer from the last month, the current certifying officer's information (i.e., ID number and name) should be changed to reflect the new certifying officer's information. By doing this, all employees' data belonging to the certifying officer will be carried on. When the timekeeper changes the certifying officer's data, a message will appear asking a question "Do you want to change certifying officer number from (the current) and to (new)?". If you change the certifier No, will move to.....". In the event the current certifying officer is deleted, all employees' data belonging to the certifying officer will be deleted.

c. When a timekeeper prepares T&A reports for multi-certifying officers, the timekeeper should input such information in the same manner, by pressing "Add" button.

2-8. **SETUP EMPLOYEE'S INFORMATION:** This screen is to setup basic information for all KN employees assigned to the timekeeper. Once this information has been setup initially, there will be no need to update again unless the employee status (i.e., addition and deletion) changes. See Figure 2-3.

a. Enter 6 digits of payroll account number on the "AccNo" and 3 digits of payroll number on the "PayNo".

b. Enter employee's name in the order of "Last, First, and Middle name".

c. Enter daily tour of duty hours (i.e., 8 or 10) on the block for "TOD". The hours will show on the scheduled workdays in the T&A input sheet. The default is 8 hours on Monday through Friday. If the hours of the TOD are changed, the timekeeper must adjust the employee's T&A input data to reflect daily entries correctly IAW Chapter 5.

d. Select week day (e.g., Monday, Tuesday, etc.) for scheduled days off at the block on "Off Day". The default is Saturday and Sunday.

e. All other information (i.e., job title, office name, telephone, location, building, etc) will be entered as required.

f. A list of all employees which have been added will show at the lower part of the screen by the payroll account number sequence.

g. The screen provides buttons for "Search", "Add", "Change", "Delete", and "Exit". Search can be done by account number or name. Any addition and/or change are required to be save ("Save" button will show on add/change mode).

h. For an employee being deleted, it will show as "Deleted Employee" on the right hand side of upper corner, and "D" under the "D-Flag" of the list. The "Delete" button changes to "Undelete". The D coded employee can be undeleted by clicking "undeleted" button. The D coded employees will be deleted permanently from the record, by clicking "Purge Deleted Employee" button.

2-9. **INPUT T&A DATA:** This screen is to enter daily entries of an employee's time and attendance data. It provides blocks for daily entries from the first day to the last day of a given month, with an indication of Sunday (in red color), Saturday (in blue color), and official holidays (in red color). The screen will show entries (default) for regular hours (i.e., 8 hours) on the scheduled workdays (Monday through Friday) for an employee as established when setting up the employee's information. For that reason, if the employee has worked without exceptions (i.e., annual leave, holiday work/off, etc.), then it does not require any entries. See Figure 2-4. For an employee whose TOD hours are changed, the timekeeper must adjust those entries. As an example for an employee whose TOD is changed to 10 hours. The employee's T&A

input screen will show 10 hours as regular work hours. The 10 hours should be changed to reflect 8 hours on D row, and 2 hours on OT row if the employee actually worked 10 hours on that day.

a. It provides six rows for entering the T&A data for each day of the month. The first row, labeled “D”, is used to enter regular hours; the second row, labeled “OT”, is used to enter overtime hours; and the third row, labeled “N”, is used to enter night differential (ND) hours; however, the second and third rows can also be used for other categories as well (i.e., annual leave, sick leave, etc.) by adding T&A code with a number of hours (e.g., A8 for 8 hours of annual leave). When recording hours for OT and ND on the second and third rows respectively, it will accept both the number of hours with alpha identifier and/or without alpha identifier (i.e., 2 or OT2 for 2 hours of overtime). The remaining 3 rows (from 4th to 6th rows) can be used to enter a number of hours along with an alpha identifier for other categories.

b. A list of employees and certifying officer is shown on the right hand-side of the screen. In cases where there are multiple certifying officers, the list of employees will be shown only for a certifying officer who has been selected and highlighted at the list of certifying officers.

c. Detailed instructions/guidance for recording T&A data is provided in the Chapter 5.

d. An employee can be deleted at this screen as well.

2-10. **SEND T&A DATA:** This screen is to send the completed T&A data to certifying officer(s). Upon clicking the “Send” button, it will ask to check on the box showing the certifying officer’s name, and the T&A data will be sent to the certifying officer. In cases where there are two or more certifying officers to whom the T&A data files are to be sent, timekeeper must choose the proper certifying officer. After clicking the “Send” button, the screen will show a message “Send Succeeded” meaning that the T&A data have been successfully sent to the certifying officer(s).

2-11. **BACKUP T&A DATA:** This screen is to backup the current month T&A data. It is recommended that this task should be accomplished after the completed T&A data has been successfully sent to the certifying officer. The backup data can be restored, if needed, as explained in the next paragraph. Upon clicking the “Backup” button, the T&A data will be stored in the system. After clicking the “Backup” button, the screen will show it’s status of progress by filling black dots on the spaces provided in the rectangular box, and once it is done, the message “Backup Succeeded” appears meaning that the T&A data has been successfully stored.

2-12. **RESTORE THE BACKUP DATA:** This screen is to restore a desired month’s T&A data. The screen will show a list of T&A data (example: YYYYMM representing year and month) for those months which have been previously stored. Select the desired one, and click the “Restore” button. After clicking the “Restore” button, the screen will show it’s status of progress by filling black dots on the spaces provided in the rectangular box, and once it is done, the message “Restore Succeeded” appears meaning that the T&A data has been successfully restored.

2-13. **CLEAR T&A DATA:** This screen is to clear the current month T&A data and to setup all databases for the following month to process. The menu “Clear_T&A-Data” in the main menu bar has a sub-menu “Clear T&A Data for Next Month”. Click this sub-menu and a screen allows the user to enter year and month (YYYY/MM) for the following month to process. Enter a year and month in the format of YYYY/MM with the (/) as indicated, press the “Execute” button, and then it will show a screen with a message as “Clear T&A Data Succeeded”. This means that the entire database has been successfully setup for the following month. Please ensure that the current month T&A data has been backed-up prior to executing this job.

2-14. **ALTERNATE TIMEKEEPER:** IAW paragraph 0201B4, DoD Financial Management Regulation, Volume 8, Chapter 2, amended during March 2006, an alternate timekeeper may be appointed to maintain

time and attendance during the absence of the primary timekeeper. In the event an alternate timekeeper must perform the primary timekeeper's function, follow these recommended procedures.

a. Prior to taking a scheduled leave/absence, the primary timekeeper should make a copy of the timekeeper's module which is KTAM_Timekeeper in his/her PC, and give it to the alternate timekeeper to install in his/her PC. By doing this, all T&A database will be carried on. In cases where the alternate timekeeper is already serving as a primary timekeeper for another part of the office, the alternate must setup required information for certifying officer and employees as a new database.

b. The alternate timekeeper will install the module/program to his/her PC, and setup the timekeeper information to reflect his and/or hers, and perform the timekeeper's task by following the instructions cited above.

c. Upon the primary timekeeper's return, the module in the alternate timekeeper's PC will be copied back onto the primary timekeeper's PC, and use the one for the following month. Remember that the timekeeper's information should be changed to reflect his/her own. By doing this, all T&A database will be carried on.

d. If the alternate timekeeper has no chance to copy the primary's database, the alternate timekeeper should perform all tasks from the beginning as performed by the primary timekeeper.

Timekeeper Basic Information

Pay Period Start Date: 2007/01/01 (YYYYMMDD)
 Pay Period End Date: 2007/01/31

Regular Hour Display? ☒ Yes ☐ No (at the TSA data input)

Timekeeper Code: 027380 (KN Account No. or SSN Last 4 Digit)
 Name: Mr. Kim, Timekeeper (KH Name or Lastname, Firstname)
 Job Title: Staff Accountant
 Office Name: Accounting Policy Division
 175th Financial Management Center
 Unit #15300
 Telephone Number: 725-3623
 Location: YONGSAN
 Building Number: 1502
 Email Address: KimPY@KOREA.ARMY.MIL

[Change] [Exit]

Figure 2-1 Setup Timekeeper's Basic Information

Certifier's Information

Certifier Number: 9362LAU L (Can get No. from your certifier)
 Name: Lau certifier
 Office Name: Accounting Policy Division
 175th Financial Management Center
 Unit #15300
 Email Address: lau@korea.army.mil

[Add] [Change] [Delete] [Purge deleted Certifier]

D_Flag	RoaNo	Name	Office name	Email
	6973HOWAR	Howard certifier	Information Management Divisio	howard@korea.army.mil
	9362LAU L	Lau certifier	Accounting Policy Division	lau@korea.army.mil

Figure 2-2 Input Certifier's Information

Standard Operating Procedures for KTAM

Employee's Information

Employee AccNo: 027380 PayNo: 009

Name: Mr. Kim #1

Job Title: Staff Accountant

Office Name: Accounting Policy Division
175th Financial Management Center
Unit #15300

Telephone Number: 725-3623

Location: YONGSAN

Building Number: 1502

Email Address: KimPY@KOREA.ARMY.MIL

NTE Date: (YYYYMMDD)

Option - Click here to get description

TOD: 8 Tour Of Duty (Basic working hour)

Off Day: SAT SUN

(Search) (Add) (Change) (Delete) eXit Purge deleted employee

Certifier No: 9362LAU L

Name: LAU CERTIFIER

Certifier List

Number	Name	Office
6973HOWAR	Howard certifier	Information Ma
9362LAU L	Lau certifier	Accounting Pol

Employee List

D_Flag	PayNo	AccNo	Name	TOD	Job Title	Office name	Tel No
	009	027380	Mr. Kim #1	8	Staff Accountan	Accounting Polic	725-30
	009	047302	Mr. Kim #2	8	Staff Accountan	Accounting Polic	725-1
	009	051909	Mr. Kim #3	8	Staff Accountan	Accounting Polic	725-2
	009	060001	Mr. Kim #4	10	Staff Accountan	Accounting Polic	725-3

Figure 2-3 Setup Employee's Information

Remote TnA Input System (Timekeeper) InputTA

Jan, 2007 Account No: 027380 Pay No: 009 Name: Mr. Kim #1 Tel No: 725-3623

1	2	3	4	5	6	7	8	9	10
8	8	8	8	8	DO	DO	8	8	8
H8	H8								

11	12	13	14	15	16	17	18	19	20
8	8	DO	DO	8	8	8	8	8	DO

21	22	23	24	25	26	27	28	29	30
DO	8	8	8	8	8	DO	DO	8	8

TOTAL REG 184 A C H 16 TDY

EW S UM O 16 DO \$

OT AA W

N AS AW MT ZE

HW CT SU MW ZU

(Change) (Search) (Delete) eXit

Employee List

PayNo	AccNo	Name	Job Title
009	027380	Mr. Kim #1	Staff Ac
009	047302	Mr. Kim #2	Staff Ac
009	051909	Mr. Kim #3	Staff Ac
009	060001	Mr. Kim #4	Staff Ac

Pay Period: 2007/01/01-2007/01/31

Cert. No: 9362LAU L

Name: LAU CERTIFIER

Certifier List

Number	Name	Office
6973HOWAR	Howard certifier	Information
9362LAU L	Lau certifier	Accounting

Figure 2-4 Input T&A Data

CHAPTER 3

CERTIFYING OFFICER'S ASSESSMENT

3-1. **RESPONSIBILITIES**: The certification of time and attendance (T&A) is an authorization for the expenditure of government funds. Each employee's T&A report shall be certified correct by an authorized officer. The individual should be designated by the activity managers/supervisors/commanders, and the delegation of authority letter should be published and submitted to the servicing payroll office. This individual can prepare T&A reports for KN employees, and/or may assign the timekeeping task to a timekeeper who has positive knowledge as to the employee's presence and absence. Assignment of these duties to a timekeeper does not relieve the certifying officer of the responsibility for timely and accurate reporting of the time and attendance data in accordance with existing regulations and policies/procedures. The individuals performing the certifying officer's function are responsible for:

a. Obtaining and installing the Certifying officer's module of the KN Pay Time and Attendance Module (KTAM) through their servicing IMO, or from 175th FMC's homepage.

b. Utilizing the module for reviewing, printing, maintaining, and transmitting the completed T&A data to KN Payroll Office for payroll computation.

c. Providing an ID number of the certifying officer to timekeeper(s) who will be preparing the T&A reports.

d. Ensuring that all T&A data imported from timekeeper has been properly prepared accurately IAW the policies and procedures provided in Chapter 5 and appendix A and B thereto.

e. Ensuring that all timekeepers are well trained for recording of time and attendance data accurately in accordance with existing regulations and policies/procedures. If any special training is required by the proponent of this operating procedure, it is recommended to coordinate with the action officer for scheduling and location of the training.

f. Ensuring that all entries (i.e., type of leave and/or overtime/holiday work, etc.) are supported by approved documents.

g. Ensuring that, in cases where there is a change in the timekeeper and/or the certifying officer, with reasons (i.e., absence, TDY, PCS, etc.), all involved persons are fully coordinated to setup the module as required, prior to processing the given month's payroll data.

h. Maintaining the T&A reports along with the supporting documents in accordance with paragraph 1-7, Chapter 1, if this responsibility is performed by the certifying officer.

i. Ensuring that, prior to DEROS of either the certifying and/or the approving officials, the delegation of authority letter is to be updated.

3-2. **OUTLINE OF THE CERTIFYING OFFICER'S MODULE**: The certifying officer's module is designed for certifying officers to import, review/verify, certify, print, and transmit the T&A data to the servicing payroll office for payroll computation. This module also can backup and/or restore those data as necessary. For the following month's process, it requires to clear the current T&A data which will setup the input screen for the following month. The following paragraphs provide detail instructions on how to operate the module.

3-3. **ACCEPTANCE OF RESPONSIBILITY STATEMENT:** Upon execution of the module, the certifying officer banner will appear to include the certifying and approving official's DEROS. The certifying officer should read, understand, and accept the responsibilities, and then it will lead to a main menu to begin processing. The banner states as follows:

Termination of Authority Date

Certifying officer (Name) (DEROS)

Approving official (Name) (DEROS)

"I have been designated as a certifying officer to certify/sign time and attendance (TA) reports for Korean National (KN) civilians employed with this organization. I understand that the certification of TA reports is an authorization of the expenditure of government funds. I have read and understand policies and procedures for preparation of time and attendance (TA) reports for KN employees. Also, I understand and accept my responsibilities to ensure that TA reports are prepared to be true, correct, and accurate in accordance with existing regulations and policies/procedures".

Note: The upper left hand side of the banner shows dates for certifying and approving officer's DEROS. This is a warning statement which notifies the activity to reaccomplish it's delegation of authority with updated DEROS dates.

3-4. **MAIN MENU:** To begin, the certifying officer clicks on "File" for it's sub-menu. The main menu will show as illustrated below:

Remote T&A Input System (Certifier) v1.1 – MainMenu			
File	Clear T&A Date	Exit	

3-5. **SUB-MENU:** The sub-menu will show as illustrated below, and see the following paragraphs for instructions.

Remote T&A Input System (Certifier) v1.1 - MainMenu	
File	Clear T&A Date Exit
Setup Certifier's Information	
Import T&A Data	
Verify Certifier and Employee	
Review T&A Data	
Send T&A Data to KNPAY Div.	
Backup T&A Data	
Restore the Backup Data	
View Timekeeper's Information	
Exit	

3-6. **SEPUP CERTIFIER'S INFORMATION:** This screen is to setup basic information for a certifying officer who is performing his/her functions (i.e., import, verify, certify, transmit, etc.) for the current month. On the block for "Certifier number", enter the 6 digits of payroll account number (if the certifying officer is a KN employee), or the last 4 digits of Social Security Number (SSN) (if the certifying officer is a US Citizen). Please note that the certifying officer number for US Citizen, KTAM creates this number in the format of

the last 4 of SSN and 5 alpha characters of the certifying officer's name. Name should be entered in the order of "Last, First, and middle name. Warning: The certifying officer's number must be the same as indicated in the delegation of authority letter submitted to the servicing payroll office. If the number does not match with the database registered in the payroll system, then, the T&A data cannot be transmitted. Enter other information (i.e., job title, office name, telephone, location, building, and e-mail address) as necessary. Note: Click "change" button to change any entries, click "Save" button to save the changed entries, and click "Exit" button to exit from the screen.

3-7. IMPORT T&A DATA: This screen is to import the completed T&A data which was sent by timekeeper for the current month. Upon clicking the "Execute" button, the T&A data will be imported. After clicking the "Execute" button, the screen will show a message "Import Succeeded" which means that the T&A data has been successfully imported from the timekeeper.

3-8. VERIFY CERTIFIER AND EMPLOYEE:

a. This screen is to verify certifying officer and employees to see if any employee is not matched with the master record/database maintained in the KNPS. It provides "print" option for the certifying officer to print a list of employees which will show the listed employee's status: i.e., showing "OK" for an employee who is matched with the master record and "Error" for an employee who is not matched with the master record. For this error coded employee, there is an annotation as "Does not exist on the KNPay System". See a sample of the list of employees containing the error coded employee at figure 3-1.

b. If there is any "Error" coded employees, all T&A data will not be transmitted to payroll office. Therefore, the certifying officer and/or timekeeper should check with KN Pay Division to solve the error condition. Possible instances are, but not limited to, a newly assigned employee and/or transferred employee whose master record has not yet been established by the payroll office due to late delivery of the employee's personnel action; an employee whose payroll account number (6 digits) and/or payroll number (3 digits) creating the mismatch.

3-9. REVIEW T&A DATA: This screen is to review and print T&A reports.

a. Review.

(1) It will show daily entries from the first day to the last day of the given month, along with the totals for the period per employee, and requires the certifying officer's review action. Once all data has been reviewed and determined to be correct, certifying officer must put a check mark on the box for "review". Upon checking this box, "R" will appear on the first column for the employee listed and highlighted. See Figure 3-2. The T&A data for the "R" coded employees will be forwarded to payroll office upon clicking "Send" button, and the T&A reported for the "R" coded employees will be printed upon clicking "Print" button. If a certifying officer handles the function for T&A data being imported from multiple timekeepers, care should be given to make sure that all T&A data has been imported from all timekeepers involved.

(2) If any error is found, then the certifying officer can correct the error data using "Change" button, or have the timekeeper correct as necessary. In case where the error needs to be corrected by the timekeeper, the certifying officer should inform the servicing timekeeper of the erroneous data for those employees without "R" code, so that the timekeeper corrects the erroneous data for those specified employees, and retransmits the corrected T&A reports to the certifying officer. This retransmission overrides all previous transmissions.

b. Print. Hard copies of Korean Employee Time Sheets are required for signature and retention as prescribed in Chapter 1. The certifying officer will print all time sheets, sign, and provide the hard-copy to a designated person for retention. The Korean Employee Time Sheets will be produced to accommodate

a maximum number of 4 employees per single sheet. See Figure 3-3. The screen provides printing options. It will not produce the time sheet for those employees that have not been reviewed or checked off by certifying officer.

3-10. **SEND T&A DATA to KN PAY DIVISION**: This screen is to send the completed T&A data to the servicing payroll office. Please remember that an entire T&A data will not be sent if there is any error coded employee and/or any employee who's T&A data has not been R coded. Certifying officer must coordinate the corrections of all errors with either the timekeeper and/or KN Pay Division to resolve these issues prior to transmitting the T&A data to KNPS. Upon clicking the "Send" button, the T&A data will be sent to the payroll office. After clicking the "Send" button, the screen will show the current pay period and the status (as Enabled) of upload with the message as "Upload all T&A Data Succeeded" which means that the T&A data has been successfully sent to the payroll office. If the current pay period does not match with the period for the servicing payroll office, the upload status will show as "Disabled", which means that the payroll office has not allowed the certifying officer to transmit payroll data. The payroll office will allow activities to submit T&A data from two workdays before the end of the pay period to the second workday after the end of the pay period. As an example, the May 07 payroll T&A data can be sent during the period from 0800 hours of 30 May 07 to 1700 hours of the 4 June 07. See figures 3-4.

3-11. **BACKUP T&A DATA**: This screen is to backup the current month T&A data. It is recommended that this task be accomplished after the reviewed T&A data has been successfully sent to the payroll office. The backup data can be restored, if needed, as explained in the next paragraph. Upon clicking the "Backup" button, the T&A data will be stored in the system. After clicking the "Backup" button, the screen will show it's status of progress by filling black dots on the spaces provided in the rectangular box, and once it is done, a message "Backup Succeeded" appears, which means that the T&A data has been successfully stored.

3-12. **RESTORE THE BACKUP DATA**: This screen is to restore a desired month's T&A data. The screen will show a list of T&A data (example: YYYYMM representing year and month) for those months which have been previously stored. Select the desired one, and click the "Restore" button. After clicking the "Restore" button, the screen will show it's status of progress by filling black dots on the spaces provided in the rectangular box, and once it is done, a message "Restore Succeeded" appears, which means that the T&A data has been successfully restored.

3-13. **VIEW TIMEKEEPER'S INFORMATION**: This screen is to view timekeeper's information. The certifying officer will be able to see a list of timekeepers assigned.

3-14. **CLEAR T&A DATA**: This screen is to clear the current month T&A data and to be ready for importing T&A data for the following month. The menu "Clear_T&A-Data" in the main menu bar has a sub-menu "Clear T&A Data for Next Month". Click this sub-menu to perform it's function as cited above. A warning statement will appear saying "Backup current Year/Month, before execute this job". Please make sure that the current data has been backed-up prior to executing this job. Otherwise, the current date will be lost. Press the "Execute" button, and then it will show a screen with a message as "Clear T&A Data Succeeded" which means that all databases have been successfully setup for the following month. This will reset the year and month for those areas in the basic information of the timekeeper and T&A data screens.

3-15. **ALTERNATE CERTIFYING OFFICER**: In the event an alternate certifying officer must perform certifying functions, the primary certifying officer will ensure the following:

- a. A delegation of authority letter for an alternate is submitted to the payroll office.
- b. The alternate has setup the module on his/her PC.

c. The timekeeper has been informed of the change (i.e., who and his/her ID), so that the timekeeper changes his/her certifying officer's information as changed, and perform his/her normal process.

d. Upon the primary certifying officer's return, the servicing timekeeper is informed of his/her return so that the timekeeper makes the changes as necessary.

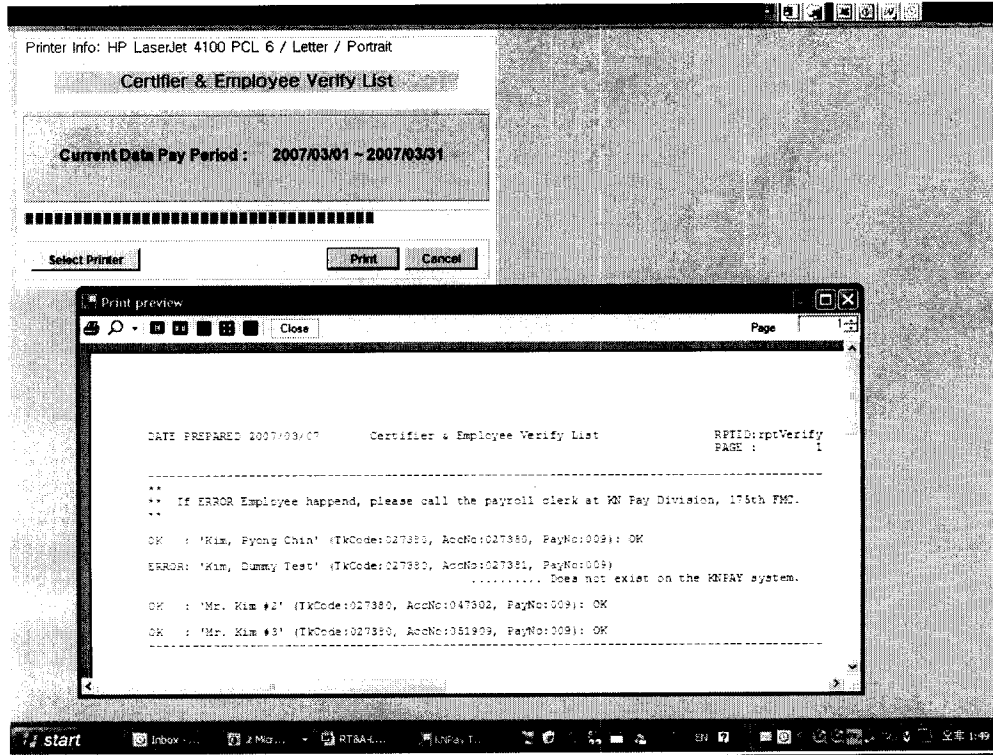


Figure 3-1 Sample of the list of employees for verification.

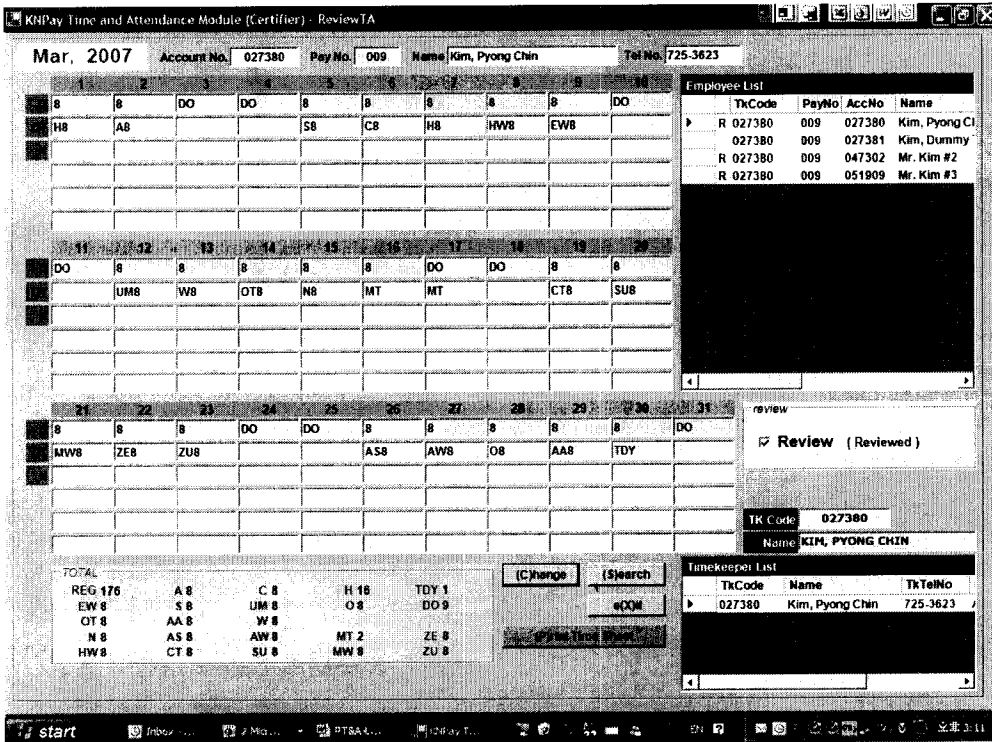


Figure 3-2 Review T&A Data.

KORAN EMPLOYEE TIME SHEET

EMPLOYEE NAME: [Name] EMPLOYEE NO: [Number] PAY PERIOD: 20070301-20070331

DATE	TIME	STATUS	REMARKS
20070301	08:00	0	
20070301	09:00	0	
20070301	10:00	0	
20070301	11:00	0	
20070301	12:00	0	
20070301	13:00	0	
20070301	14:00	0	
20070301	15:00	0	
20070301	16:00	0	
20070301	17:00	0	
20070301	18:00	0	
20070301	19:00	0	
20070301	20:00	0	
20070301	21:00	0	
20070301	22:00	0	
20070301	23:00	0	
20070301	24:00	0	
20070301	25:00	0	
20070301	26:00	0	
20070301	27:00	0	
20070301	28:00	0	
20070301	29:00	0	
20070301	30:00	0	
20070301	31:00	0	
20070301	32:00	0	
20070301	33:00	0	
20070301	34:00	0	
20070301	35:00	0	
20070301	36:00	0	
20070301	37:00	0	
20070301	38:00	0	
20070301	39:00	0	
20070301	40:00	0	
20070301	41:00	0	
20070301	42:00	0	
20070301	43:00	0	
20070301	44:00	0	
20070301	45:00	0	
20070301	46:00	0	
20070301	47:00	0	
20070301	48:00	0	
20070301	49:00	0	
20070301	50:00	0	
20070301	51:00	0	
20070301	52:00	0	
20070301	53:00	0	
20070301	54:00	0	
20070301	55:00	0	
20070301	56:00	0	
20070301	57:00	0	
20070301	58:00	0	
20070301	59:00	0	
20070301	60:00	0	

SIGNATURE OF CERTIFYING OFFICER: [Signature]

20070301 13:58 PM

Figure 3-3 Sample of Korean Employee Time Sheet.

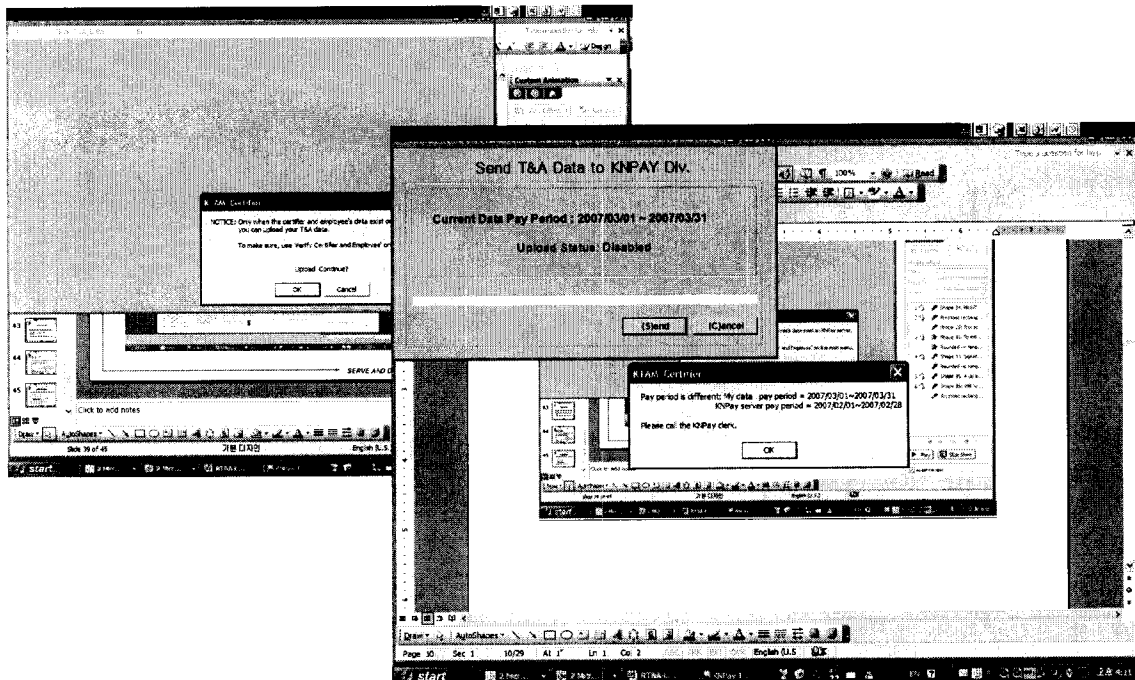


Figure 3-4 Sample for Disabled for T&A data transmission.

CHAPTER 4

INSTRUCTIONS FOR INSTALLATION OF MODULES

4-1. **INSTALLATION:** Timekeeper's and Certifying Officer's modules will be downloaded from a CD or 175th FMC homepage to applicable individual's PC. Upon download of the software, a directory "KTAM_Timekeeper" or "KTAM_Certifier" will be created respectively. In their directory, there is a program file with "KTAM_Start_Timekeeper.exe" or "KTAM_Start_Certifier.exe" that enables to execute the module respectively. If there are any major changes and/or updates, a message will appear addressing "Program has been updated. Execute "KTAM_Update_Timekeeper" or "KTAM_Update_Certifier" program after press "OK" button, and Retry "KTAM_Start_Timekeeper" or "KTAM_Start_Certifier"". The user will follow the instruction as addressed.

4-2. **MINIMUM SPECIFICATIONS:**

Operating System	Windows XP
CPU	1GHz
RAM	512MB
Disk	10MB
Components	.Net Framework version 1.1 Microsoft Data Access Components 2.8

4-3 **TROUBLE-SHOOTING & POC:** If any problems and/or questions/suggestions arise during the course of installation and operation of the applicable module, send an email to the following addresses.

To: Kim, Pyong-Chin E-mail: KimPY@korea.army.mil
 CC: Lau, Leo E E-mail: LauL@korea.army.mil

The e-mail should address the following:

- a. Which module (timekeeper or certifying officer's)
- b. What the problems are
- c. When (day/time) the problems occur
- d. What the error message (if any).... Need a copy

Upon receipt of e-mail, the POC will forward it to the proponent action officer to respond after appropriate action has been taken.

CHAPTER 5

**GENERAL GUIDANCE AND SAMPLES FOR PREPARATION
OF THE KOREAN EMPLOYEE TIME AND ATTENDANCE SHEET
FOR NORMAL EMPLOYEES**

5-1. **GENERAL:** This chapter provides detail instructions and samples for entering KN employees' time and attendance (T&A) data accurately in accordance with existing regulations and policies/procedures. Timekeepers need to enter the number of hours actually worked each day, absences due to annual leave, sick leave, other leave with pay, compensatory leave, suspension, as well as holiday work, night differential time worked, overtime worked, compensatory time worked, and extended workweek, with an indication of applicable T&A code.

5-2. **T&A CODES:** The following codes are used.

Code	Description	Code	Description
A	Annual Leave	OT	Overtime Worked
S	Sick Leave	W	Leave Without Pay
H	Korean Legal Holiday Off	O	Other Leave With Pay
HW	Korean Legal Holiday Worked	UM	Union Member
MT	Maternity Leave	TDY	Temporary Duty
MW	Maternity Leave Without Pay	CT	Compensatory Time Work
SU	Suspension	C	Compensatory Leave Taken
AW	Absence Without Leave	EW	Extended Workweek
N	Night Differential	DO	Day Off
ZE	CWS Time Earned	ZU	CWS Time Used

5-3. **T&A SAMPLES:** The following provides detailed information/requirements and T&A samples for recording each code of payroll data.

a. **A - Annual Leave.** T&A reports will show annual leave taken as illustrated below:

⇒ An employee (whose tour of duty is 8 hours a day) took annual leave on 2 - 3 Apr, and on 4 Apr the employee took 4 hours of annual leave.

Days	1	2	3	4	5	6	7	Apr 07
Week	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Total
T&A report								
D	DO	8	8	8	8	8	DO	40
OT		A8	A8	A4				A20
N								

⇒ An employee (whose tour of duty is 10 hours a day) took annual leave on 2 - 4 Apr.

Days	1	2	3	4	5	6	7	Apr 04
Week	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Total
T&A report								
D	DO	8	8	8	8	8	DO	40
OT		EW2	EW2	EW2	2	2		OT4/EW6
N		A10	A10	A10				A30

b. **S - Sick Leave.** Sick leave taken will be shown in the same manner as for annual leave as illustrated above, except for coding "S" instead of "A" for annual leave.

c. **H - Korean Legal Holidays Off** (defined in USFK Reg 690-1, para 6-4d). Korean employees excused from work on official holidays will not be charged leave and will receive pay at the non-overtime rate for the number of duty hours for which they are normally scheduled. T&A reports will show holidays off as illustrated below:

⇒ An employee (whose tour of duty is 8 hours a day) took a holiday off on 6 June.

Days	3	4	5		7	8	9	June 07
Week	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Total
T&A report								
D	DO	8	8	8	8	8	DO	40
OT				H8				H8
N								

⇒ An employee (whose tour of duty is 10 hours a day) took a holiday off on 6 June.

Days	3	4	5		7	8	9	June 07
Week	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Total
T&A report								
D	DO	8	8	8	8	8	DO	40
OT		EW2	EW 2	EW2	2	EW2		OT2/EW8
N		A10	A10	H10		A10		A30/H10

d. **HW - Korean Legal Holiday Worked.** Employees required to work on Korean holidays will receive 8 hours of regular pay for the day plus additional holiday premium pay for holiday work. The additional holiday premium pay is at 100 percent of both the scheduled base hourly rate and hourly Consolidated Allowance Payments (CAP). Work in excess of 8 hours in a day on a holiday or in excess of 44 hours in a week (when the hours in excess of 44 are worked on a holiday), will be compensated for both the holiday premium pay and overtime pay. Holiday rates do not apply to any part of daily tour that begins the day before a holiday and ends on the holiday. T&A reports will show hours worked on holidays as illustrated below:

⇒ An employee (whose tour of duty is 8 hours a day) worked 8 hours on a holiday (6 June).

Days	3	4	5		7	8	9	June 07
Week	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Total
T&A report								
D	DO	8	8	8	8	8	DO	40
OT				HW8				HW8
N								

⇒ An employee (whose tour of duty is 8 hours a day) worked 12 hours on a holiday (6 June). The employee will receive 8 hours of regular pay, 12 hours of holiday premium pay, and 4 hours of overtime pay.

Days	3	4	5		7	8	9	Jun 07
Week	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Total
T&A report								
D	DO	8	8	8	8	8	DO	40
OT				4				OT4
N				HW12				HW12

- ⇒ A shift employee (whose shift begins 1500 hours) worked 12 hours on a day (5 June) before the holiday (6 June). The employee worked from 1500 hours on 5 June to 0300 hours on 6 June. The employee will receive 8 hours of regular pay, 5 hours of night differential pay, and 4 hours of overtime pay. Please note that the employee actually worked 3 hours on the holiday, but the hours are not paid at the holiday premium rates. Also, the overtime and night differential hours are recorded on 5 June, since the calendar day on which a shift begins is considered the day of duty for that day even though the work schedule extends into the next calendar day.

Days	3	4	5		7	8	9	Jun 07
Week	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Total
T&A report								
D	DO	8	8	8	8	8	DO	40
OT			4	HW8				OT4/HW8
N		1	5	1	1	1		N9

- ⇒ An employee (whose tour of duty is 10 hours a day) worked 10 hours on a holiday (6 June).

Days	3	4	5		7	8	9	Jun 07
Week	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Total
T&A report								
D	DO	8	8	8	8	8		40
OT		EW2	EW 2	2	2	2		EW4/OT6
N		A10	A10	HW10				HW10/A20

- ⇒ An employee (whose tour of duty is 8 hours a day) worked 48 hours for the week of 11 - 17 Feb, and 17 Feb is a holiday. The 4 hours in excess of the 44-hour weekly threshold occurred on a holiday. The employee will receive 4 hours of regular pay, 8 hours of holiday premium pay, and 4 hours of overtime pay.

Days	11	12	13	14	15	16		Feb 07
Week	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Total
T&A report								
D	DO	8	8	8	8	8	4	44
OT							4	OT4
N							HW8	HW8

e. **MT** - Maternity Leave (defined in USFK Reg 690-1, para 7-7). Employees are authorized a total of 90 continuous calendar days of maternity leave in connection with childbirth. Of the 90 days, the first 60 days are authorized with pay. The following shows an example of the T&A reporting for an employee (whose tour of

duty is 8 hours a day, Monday - Friday) who was in MT status starting 5 April. Please note that "MT" is also shown under days off (DO) for which the employee is not scheduled to work.

Days	5	6	7	8	9	10	11	Apr 07
Week	Thu	Fri	Sat	Sun	Mon	Tue	Wed	Total
T&A report								
D	8	8	DO	DO	8	8	8	40
OT	MT	MT	MT	MT	MT	MT	MT	Mt – 7 days
N								

f. **MW** - Maternity Leave Without Pay (defined in USFK Reg 690-1, para 7-7). After the first 60 days of paid maternity leave, employees are authorized a maximum of 30 continuous calendar days without pay. The following shows an example of the T&A reporting for an employee (whose tour of duty is 8 hours a day, Monday - Friday) who was in MW status starting 6 April. Please note that "MW" is not shown under days off (DO) for which the employee is not scheduled to work, since the system needs to capture non-pay hours during the 30 continuous calendar days.

Days	5	6	7	8	9	10	11	Apr 07
Week	Thu	Fri	Sat	Sun	Mon	Tue	Wed	Total
T&A report								
D	8		DO	DO				8
OT		MW8			MW8	MW8	MW8	MW32
N								

g. **SU** - Suspension. Enter applicable hours as "SUx" (x represents the number of hours). T&A reports will show suspended hours as illustrated below:

- ⇒ An employee (whose tour of duty is 8 hours a day) is charged with 8 hours of suspension on 2 April and 4 hours on 3 April.

Days	1	2	3	4	5	6	7	Apr 07
Week	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Total
T&A report								
D	DO		4	8	8	8	DO	28
OT		SU8	SU4					SU12
N								

h. **AW** - Absence Without Leave (AWL). Enter applicable hours as "AWx" (x represents the number of hours). T&A reports will show AWL as illustrated below:

- ⇒ An employee (whose tour of duty is 8 hours a day) is charged with 8 hours of AWL on 2 April and 4 hours on 3 April.

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Days	1	2	3	4	5	6	7	Apr 07
Week	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Total
T&A report								
D	DO		4	8	8	8	DO	28
OT		AW8	AW4					AW12
N								

i. **N - Night Differential.** An employee is entitled to night differential pay for work actually performed between 2200 hours and 0600 hours. Night differential is not authorized for absences due to leave, holiday, or excused absence. Hours worked between 2200 hours and 0600 hours which are in excess of 8 hours in a day or 44 hours in a week will be paid at both the night differential and overtime pay rates. The payment of night differential is at 50 percent of both the scheduled base hourly rate and hourly Consolidated Allowance Payments (CAP). For example, if an employee worked 15 hours (0800 - 2400 hours with one hour lunch) on a day, the employee receives 8 hours of regular pay, 7 hours of overtime pay, and 2 hours of night differential pay (see the hours recorded for 2 April, below).

Days	1	2	3	4	5	6	7	Apr 07
Week	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Total
T&A report								
D	DO	8	8	8	8	8	4	44
OT		7	EW2	EW2	2	2	6	OT17/EW4
N		2	A10	A10				N2/A20

j. **OT - Overtime Worked.** Overtime payment is at 150 percent of both the scheduled base hourly rate and hourly CAP.

(1) Overtime is time actually worked in excess of 8 hours in any workday or 44 non-overtime hours in any workweek, except for those on special tours of duty. T&A reports will show overtime worked hours as illustrated below:

⇒ An employee (whose tour of duty is 8 hours a day) worked 10 hours on 2 April and 12 hours on 3 April.

Days	1	2	3	4	5	6	7	Apr 07
Week	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Total
T&A report								
D	DO	8	8	8	8	8	DO	40
OT		2	4					OT6
N								

⇒ An employee (whose tour of duty is 10 hours a day) worked 9 hours and took 1 hour of leave on 4 April, and worked 12 hours on 5 April.

Days	1	2	3	4	5	6	7	Apr 07
Week	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Total
T&A report								
D	DO	8	8	8	8	8	4	44
OT		EW2	EW2	1	4	2	6	OT13/EW5
N		A10	A10	EW1 A1				A21

(2) Personnel on special tours of duty receive overtime pay for work performed during the standby portion of the established tour of duty, or during the 16 hours of the second shift when required to work consecutive tours of duty. See the sample below:

Days	1	2	3	4	5	6	7	Apr 07
Week	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Total
T&A report								
D	DO	16	0	16	0	16	DO	48
OT			16					OT16
N								

(3) An employee called back to work after completing his/her normal daily tour of duty and leaving the place of employment will receive 2 hours of overtime pay if the actual hours worked are less than 2 hours. If the actual hours worked are longer than two hours, the actual hours worked will be compensated at overtime rates.

(4) Overtime computation for hours worked in excess of 44 hours per week will be based on the total number of non-overtime hours worked (including paid absences) since the beginning of the administrative workweek. Under this concept, an employee who took leave during the week and also worked on a non-scheduled workday may not be compensated at the overtime rate for part or all of the hours. See samples below:

- ⇒ An employee whose tour of duty is 8 hours a day, Monday - Friday, worked 8 hours on Sunday (1 April) and took annual leave on Friday (6 April). In this case, the 8 hours worked on Sunday will not be compensated at the overtime rate.

Days	1	2	3	4	5	6	7	Apr 07
Week	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Total
T&A report								
D	8	8	8	8	8	4	DO	44
OT						EW4		EW4
N						A8		A8

- ⇒ An employee whose tour of duty is 8 hours a day, Monday - Friday, took annual leave on Monday (2 April) and worked 8 hours on Saturday (7 April). In this case, the 8 hours worked on Saturday will not all be compensated at the overtime rates. Please note that the employee will receive only 4 hours at overtime rates.

Days	1	2	3	4	5	6	7	Apr 07
Week	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Total
T&A report								
D	DO	8	8	8	8	8	4	44
OT		A8					4	OT4
N								A8

(5) Authorized absence from work in a pay status (e.g., leave or excused absence) will be counted as hours actually worked and will count toward the weekly threshold at which overtime rates begin. However, no time spent in paid absences may be compensated at overtime rates under any circumstances. Absences in a pay status of more than 8 hours in any workday, or a combination of paid hours absent and hours worked, will

not be counted as more than 8 hours for purposes of paying overtime. Any additional hours will be paid at the basic rate. The proper method for computing overtime when there are regular hours worked, overtime hours worked, and approved paid absences during an administrative workweek is provided in the following examples:

Example 1. An employee whose scheduled tour of duty is 10 hours a day took 10 hours of compensated leave. In this example, the 2 hours in excess of 8 hours is compensated at the regular rates. The 2 hours in excess of the 8 hours will not count toward the weekly threshold at which overtime rates apply.

- ⇒ An employee who worked 9 hours and took 1 hour of paid leave on 6 April is paid at the regular rate for 9 hours (8 hours for regular hours and 1 hour for EW) and at the overtime rate for 1 hour because the employee worked 1 hour more than 8 hours on this day.

Days	1	2	3	4	5	6	7	Apr 07
Week	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Total
T&A report								
D	DO	8	8	8	8	8	4	44
OT		2	2	2	EW2	1	6	OT13
N					A10	EW1		EW3
						A1		A11

Example 2. An employee whose scheduled tour of duty is 8 hours a day, six days per week, Monday – Saturday, worked Saturdays as illustrated below. In all cases, the hours actually worked in each day are counted first to determine the daily and the weekly thresholds for overtime.

- ⇒ The employee took 4 hours of annual leave on Saturday. There were no other compensated absences. The T&A report will show:

Days	1	2	3	4	5	6	7	Apr 07
Week	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Total
T&A report								
D	DO	8	8	8	8	8	4	44
OT							EW4	EW4
N							A4	A4

- ⇒ The employee worked 5 hours on Saturday. The 1 hour out of 5 hours actually worked will be paid at the overtime rate, because the employee actually worked the hour in excess of the 44-hour weekly threshold. The T&A report will show:

Days	1	2	3	4	5	6	7	Apr 07
Week	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Total
T&A report								
D	DO	8	8	8	8	8	4	44
OT							1	OT1
N							EW3	EW3
							A3	A3

- ⇒ The employee took a paid absence for 8 hours on each day, Monday -Wednesday, and worked 8 hours each day Thursday - Saturday. The 4 hours on Saturday will be paid at the overtime rate. The T&A report will show:

Days	1	2	3	4	5	6	7	Apr 07
Week	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Total
T&A report								
D	DO	8	8	8	8	8	4	44
OT		A8	A8	A8			4	OT4
N								A24

Example 3. An employee whose tour of duty is 10 hours per day took 5 hours paid leave in the morning and worked 5 hours in the afternoon, 4 April. In this case, all 10 hours will all be paid at the regular rate (8 hours as regular hours and 2 hours as EW). Time spent in paid leave status will not create an overtime situation. In all cases when computing daily overtime entitlements, an employee must have actually worked more than 8 hours in a day to be eligible for overtime pay for any work in that day. The T&A report will show:

Days	1	2	3	4	5	6	7	Apr 07
Week	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Total
T&A report								
D	DO	8	8	8	8	8	4	44
OT		2	2	EW2	2	2	6	OT14
N				A5				EW2
								A5

Example 4. For an employee whose tour of duty is 10 hours a day, 4 days per week, Monday - Thursday.

⇒ The employee will receive 32 hours of regular pay and 8 hours of overtime pay for the 4 days. The T&A report will show:

Days	1	2	3	4	5	6	7	Apr 07
Week	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Total
T&A report								
D	DO	8	8	8	8	DO	DO	32
OT		2	2	2	2			OT8
N								

⇒ If the employee took 10 hours of annual leave, Monday -Thursday, the employee will receive 40 hours of regular pay. The T&A report will show:

Days	1	2	3	4	5	6	7	Apr 07
Week	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Total
T&A report								
D	DO	10	10	10	10	DO	DO	40
OT		A10	A10	A10	A10			A40
N								

k. **W - Leave Without Pay (LWOP).** LWOP is temporary nonpay status and is charged for absence from duty granted at the employee's request. The timekeeper will post the granted hours as "Wx" (x represents the number of hours) on the T&A report. Also, LWOP will be charged when an employee takes

annual or sick leave exceeding the hours the employee has accrued leave. The timekeeper will post annual or sick leave, as appropriate, regardless of whether an employee has accrued leave to his/her credit. The KN Pay System will automatically change the reported leave to LWOP when the employee has no leave balance.

l. **O - Other Leave with Pay**. The following types of absences will be charged to Other Leave with Pay. Enter applicable hours as "Ox" (x represents the number of hours).

(1) Excused absences, i.e., installation closings (refer to USFK Reg 690-1, para 7-9a), emergency conditions (refer to USFK Reg 690-1, para 7-9b), and absence for voting (refer to USFK Reg 690-1, para 7-9e).

(2) Medical examinations, when the examination is performed at off post Korean medical facilities under the ROK National Health Insurance Plan (refer to USFK Reg 690-1, para 7-9c(2)). If the examination is performed to determine an employee's physical fitness for the job at the installation, it will be considered as duty time.

(3) Paid days off for family events listed in USFK Reg 690-1, para 7-10.

(4) Time Off Awards under provision of USFK Reg 690-1, para 16-7.

Note: Absences connected with employment, i.e., administratively required vaccinations or immunizations, medical examination to be performed at the installation, personnel office services, appeals and grievances, witness, detained by ROK official (refer to USFK Reg 690-1, para 7-9c) and nursing an infant child (refer to USFK Reg 690-1, para 7-9d) will be shown as normal work hours.

m. **UM - Union Member**. Official time used by accredited officials of the Korean Employees Union (KEU) as defined in USFK Reg 690-1, para 7-9f. Use the code "UM" for these hours used by KEU officials.

n. **TDY - Temporary Duty**. Self-explanatory.

o. **CT - Compensatory Time Worked**. An employee may request compensatory time in lieu of paid overtime. Once compensatory time is elected, it cannot be changed back to paid overtime. Compensatory time cannot be granted for holiday work. Enter applicable hours as "CTx" (x represents the number of hours).

p. **C - Compensatory Leave Taken**. Compensatory time will normally be taken in the same pay period accrued. However, the time period for use may be extended for up to 3 additional pay periods. Compensatory time is forfeited if not used within these 3 pay periods or if the employee transfers or is reassigned to another organization. Compensatory leave taken will be accounted for on a first-earned-first-used basis. Enter applicable hours as "Cx" (x represents the number of hours).

q. **EW - Extended Workweek (EW)**. Extended workweek hours are non-overtime hours in excess of 44 hours which are the maximum hours allowed to be counted as regular work hours per week. EW hours are the same as regular work hours and are compensated at regular rates, but are not counted toward bonus computation. EW hours occur only when an employee takes authorized absences (i.e., leave and excused absence) from work in pay status. The alternative to EW is overtime (OT); however, OT is only payable for hours actually worked and not for hours in a leave status. EW hours need to be recorded separately from regular work hours, because they are paid as regular work hours but are not included for bonus and severance pay computation. For T&A reporting, see the following examples:

Example 1. An employee (whose scheduled tour of duty is 10 hours a day, six days a week, Monday - Saturday) worked as scheduled with annual leave taken on 4 April (Wednesday). Of the 10 hours of leave taken on Wednesday, 8 hours are reported as regular hours, and 2 hours exceeding the 8 hours a day are reported as EW, while the entire 10 hours are charged to the annual leave account. The hours will be shown on the T&A report as indicated below.

Standard Operating Procedures for KTAM

Days	1	2	3	4	5	6	7	Apr 07
Week	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Total
T&A report								
D	DO	8	8	8	8	8	4	44
OT		2	2	EW2	2	2	6	OT14
N				A10				EW2
								A10

Example 2. The same employee in Example 1 took sick leave on 2 April (Monday). Of the 10 hours of leave taken on Monday, 8 hours are reported as regular hours, and 2 hours exceeding the 8 hours a day are reported as EW, while the total 10 hours are charged to the sick leave account. The hours will be shown on the T&A report as indicated below.

Days	1	2	3	4	5	6	7	Apr 07
Week	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Total
T&A report								
D	DO	8	8	8	8	8	4	44
OT		EW 2	2	EW2	2	2	6	OT12
N		S10		A10				EW4
								A10/S10

Example 3. An employee (whose scheduled tour of duty is 8 hours a day, five days a week, Monday - Friday) worked 8 hours on 1 April (Sunday) and took annual leave on 6 April (Friday). The hours will be shown on the T&A report as indicated below. *Note: The 8 hours of annual leave taken on 6 April (Friday) were counted as regular work hours and EW respectively, since OT cannot be paid for any hours in a leave status.*

Days	1	2	3	4	5	6	7	Apr 07
Week	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Total
T&A report								
D	8	8	8	8	8	4	DO	44
OT						EW4		EW4
N						A8		A8

Example 4. The same employee in Example 3 worked 8 hours on 7 Apr (Saturday). The hours will be shown on the T&A report as indicated below. *Note: The hours worked on Saturday were approved as 4 hours of EW and 4 hours of OT. However, the 4 hours approved under EW are reported as regular hours worked, and the 4 hours worked in excess of 44 hours per week are reported as OT (as approved). None of the hours are reported as EW.*

Days	1	2	3	4	5	6	7	Apr 07
Week	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Total
T&A report								
D	DO	8	8	8	8	8	4	44
OT							4	OT4

Example 5. An employee (whose scheduled tour of duty is 10 hours a day, five days a week, Monday - Friday) worked as scheduled with annual leave taken on 5 Apr (Thursday). The 10 hours of leave taken on Thursday are reported as regular hours, because the employee's total regular hours for that week are within the weekly threshold (44 hours a week). The hours will be shown on the T&A report as indicated below.

Standard Operating Procedures for KTAM

Days	1	2	3	4	5	6	7	Apr 07
Week	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Total
T&A report								
D	DO	8	8	8	10	8	DO	42
OT		2	2	2	A10	2		OT8
N								A10

Example 6. The same employee in Example 5 took annual leave during the entire week of 1 - 7 April (Monday - Friday). The 10 hours of leave taken on Monday - Thursday and 4 hours of leave taken on Friday are reported as regular hours, and the 6 hours exceeding the 44 hours a week are reported as EW, while the entire 10 hours is charged to annual leave. The hours will be shown on the T&A report as indicated below.

Days	1	2	3	4	5	6	7	Apr 07
Week	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Total
T&A report								
D	DO	10	10	10	10	4	DO	44
OT		A10	A10	A10	A10	A10		EW6
N						EW6		A50

r. DO – Day Off. Self-explanatory.

APPENDIX A

**GUIDANCE AND SAMPLES FOR PREPARATION
OF THE KOREAN EMPLOYEE TIME AND ATTENDANCE SHEET
FOR 4-10 CWS EMPLOYEES**

A-1. **GENERAL:** This appendix provides procedures for the 4-10 hours compressed work schedule (CWS). Under this schedule, employees will work 10 hours a day for 4 days each work week, and therefore, the participating employee will designate one day, with the management approval, as their CWS day off during each work week. The following samples of the Korean Employee Time Sheet are prepared based on the designated CWS day off on Monday, otherwise specified. For the purpose of explanation, each example is a breakdown into two areas: the first three lines indicate week days, week, and the employee's CWS daily work schedule; the last three or four lines show sample T&A entries. *Please remember that this appendix provides detailed instructions only for reporting hours of annual/sick leave, overtime, and holidays that will be applied to CWS employees, while others will be applied in the same manner for normal employees covered by chapter 5.*

A-2. **CODING FOR CWS TIME EARNED AND USED:** T&A reports will show CWS time earned and used as illustrated below.

a. Two hours each on the 10-hour CWS workdays will be recorded as CWS time earned (i.e., ZE2), and the CWS time earned will be offset by charging 8 hours on the CWS day off as CWS time used (i.e., ZU8). Overtime rates will not be paid for those CWS daily scheduled work hours even if the employee actually worked 10 hours (exceeding 8 hours a day) on a CWS scheduled day. On the 10 hour workdays, two of the hours which exceed 8 regular hours, are not paid hours, until offset against the scheduled dayoff. This means, if the employee worked on his scheduled day off, in addition to worked hours, employee will be paid his/her ZU hours.

⇒ An employee has designated Monday as his/her CWS day off during the work week beginning 4 Apr 07.

Days	1	2	3	4	5	6	7	Apr 07
Week	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Total
CWS	DO	Off	10	10	10	10	DO	40
Actual			10	10	10	10		40
D	DO	8	8	8	8	8		40
			ZE2	ZE2	ZE2	ZE2		ZE8
		ZU8						ZU8

b. When a work week period extends into the following month, the CWS time earned balance will be carried forward to the following month by the timekeeper to be used on the appropriate CWS day off.

A-3. **ANNUAL AND SICK LEAVE:** Annual and sick leave will be charged based on the CWS daily scheduled hours (i.e., 10 hours for a scheduled CWS workday). T&A reports will show annual and sick leave taken as illustrated below.

⇒ An employee took annual leave (whole days) on 3 and 6 Apr 07. If the employee took sick leave on those days, it would show the same number of hours with "S" in place of "A".

Standard Operating Procedures for KTAM

Days	1	2	3	4	5	6	7	Apr 07
Week	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Total
CWS	DO	off	10	10	10	10	DO	40
Actual			A10	10	10	A10		40
D	DO	8	8	8	8	8	DO	40
			ZE2	ZE2	ZE2	ZE2		ZE8
		ZU8	A10			A10		ZU8/A20

A-4. **OVERTIME PAY:**

a. All hours actually worked in excess of the CWS daily scheduled hours on a scheduled workday (i.e., in excess of 10 hours for an 10-hour CWS workday) will be paid at the overtime rate. T&A reports will show overtime hours as illustrated below.

- ⇒ An employee worked 12 hours on 6 Apr 07. The employee worked two hours more than the scheduled CWS hours and, therefore, the employee will be paid 2 hours at the overtime rate for that day.

Days	1	2	3	4	5	6	7	Apr 07
Week	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Total
CWS	DO	off	10	10	10	10	DO	40
Actual			10	10	10	12		42
D	DO	8	8	8	8	8	DO	40
OT						2		OT2
			ZE2	ZE2	ZE2	ZE2		ZE8
		ZU8						ZU8

b. All hours actually worked in excess of 44 hours in any week will be paid at the overtime rate.

- ⇒ An employee (whose workdays are Monday thru Friday, including the CWS day off) worked 8 hours on 7 Apr 07 (Saturdays). The employee will be paid 4 hours at the overtime rate and 4 hours at the regular rate for the Saturday.

Days	1	2	3	4	5	6	7	Apr 07
Week	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Total
CWS	DO	Off	10	10	10	10	DO	40
Actual			10	10	10	10	8	48
D	DO	8	8	8	8	8	4	44
OT							4	OT4
			ZE2	ZE2	ZE2	ZE2		ZE8
		ZU8						ZU8

c. When CWS employees work on their CWS day off, overtime pay will be paid for the actual hours worked in excess of 44 hours in that week.

- ⇒ Example: An employee actually worked 10 hours on the employee's CWS day off. The employee will be paid 6 hours at the overtime rate and 4 hours at the regular rate by charging to EW.

Standard Operating Procedures for KTAM

Days	1	2	3	4	5	6	7	Apr 07
Week	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Total
CWS	DO	off	10	10	10	10	DO	40
Actual		10	10	10	10	10		50
D	DO	8	8	8	8	8	DO	40
OT		6						OT6
		EW4	ZE2	ZE2	ZE2	ZE2		ZE8/EW4
		ZU8						ZU8

A-5. **HOLIDAYS:**

a. When an employee's scheduled 10-hour CWS workday falls on an authorized holiday, the employee will be credited with two hours of CWS time earned.

⇒ An employee's 10-hour CWS workday is an authorized holiday (6 Jun 07). T&A reports will show this as illustrated below.

Days	3	4	5		7	8	9	June 07
Week	Sun	Mon	Tue	Wed	Thu	Fri	Sat	
CWS	DO	off	10	10	10	10	DO	40
Actual			10	10	10	10		40
D	DO	8	8	8	8	8	DO	40
			ZE2	ZE2	ZE2	ZE2		ZE8
		ZU8		H10				ZU8/H10

b. When an employee's scheduled CWS day off falls on an authorized holiday, the employee will not be authorized an alternate day off.

⇒ An employee's CWS day off is an authorized holiday (6 Jun 07). T&A reports will show (as illustrated below) as if there were no holiday involved.

Days	3	4	5		7	8	9	June 07
Week	Sun	Mon	Tue	Wed	Thu	Fri	Sat	
CWS	DO	10	10	Off	10	10	DO	40
Actual		10	10		10	10		40
D	DO	8	8	8	8	8	DO	40
		ZE2	ZE2		ZE2	ZE2		ZE8
				ZU8				ZU8

c. When an employee takes a holiday off on the employee's CWS workday, the employee will be charged holiday off as scheduled.

⇒ An employee whose 10-hour CWS workday is an authorized holiday (6 Jun 07) took the holiday off. T&A reports will show this as illustrated below.

Standard Operating Procedures for KTAM

Days	3	4	5		7	8	9	June 07
Week	Sun	Mon	Tue	Wed	Thu	Fri	Sat	
CWS	DO	off	10	10	10	10	DO	40
Actual			10	10	10	10		40
D	DO	8	8	8	8	8	DO	40
			ZE2	ZE2	ZE2	ZE2		ZE8
		ZU8		H10				ZU8/H10

d. When an employee works on an authorized holiday, all hours actually worked on the holiday will be paid at the holiday premium rate.

⇒ An employee worked 10 hours as scheduled on an authorized holiday (6 Jun 07). The employee will be paid for 10 hours at the holiday premium rate. T&A reports will show this as illustrated below.

Days	3	4	5	6	7	8	9	June 07
Week	Sun	Mon	Tue	Wed	Thu	Fri	Sat	
CWS	DO	Off	10	10	10	10	DO	40
Actual			10	10	10	10		40
D	DO	8	8	8	8	8	DO	40
			ZE2	ZE2	ZE2	ZE2		ZE8
		ZU8		HW10				ZU8/HW10

APPENDIX B

**GUIDANCE AND SAMPLES FOR PREPARATION
OF THE KOREAN EMPLOYEE TIME AND ATTENDANCE SHEET
FOR 5-4/9 CWS EMPLOYEES**

B-1. **GENERAL:** This appendix provides procedures for the 5-4/9 hour compressed work schedule (CWS): Under this schedule, employees will work 9 hours a day for 8 days, 8 hours for 1 day and get 1 day off during the biweekly pay period. It is recommended that the biweekly pay period be the same as for the existing U.S. employees' 2-week pay period. With management approval, the participating employee will designate one day as their CWS day off, and the same day of the alternate week as their 8-hour CWS workday. The following samples of the Korean Employee Time Sheet are prepared based on the designated CWS day off on Monday. For the purpose of explanation, each example is a breakdown into two areas: the first three lines indicate week days, week, and the employee's CWS daily work schedule; the last three or four lines show sample T&A entries. *Please remember that this appendix provides detailed instructions only for reporting hours of annual/sick leave, overtime, and holidays that will be applied to CWS employees, while others will be applied in the same manner for normal employees covered by chapter 5.*

B-2. **CODING FOR CWS TIME EARNED AND USED:** T&A reports will show CWS time earned and used as illustrated below.

a. One hour each on the 9-hour CWS workdays will be recorded as CWS time earned (i.e., ZE1), and the CWS time earned will be offset by charging 8 hours on the CWS day off as CWS time used (i.e., ZU8). Overtime rates will not be paid for those CWS daily scheduled work hours even if the employee actually worked 9 hours (exceeding 8 hours a day) on a CWS scheduled day. The one hour exceeding 8 hours a day will be credited/accounted for as CWS time earned, and the CWS time earned (or to be earned) will be offset/debited as CWS time used during the 2-week pay period. This will be accomplished within every U.S. employee 2-week pay period.

⇒ An employee has designated Monday as his/her CWS day off during the 2-week period beginning 1 Apr 07.

1 st week	1	2	3	4	5	6	7	Apr 07
Week	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Total
CWS	DO	Off	9	9	9	9	DO	36
Actual			9	9	9	9		36
D	DO	8	8	8	8	8		40
			ZE1	ZE1	ZE1	ZE1		ZE4
		ZU8						ZU8

2 nd week	8	9	10	11	12	13	14	Apr 07
Week	Sun	Mon	Tue	Wed	Thu	Fri	Sat	
CWS	DO	8	9	9	9	9	DO	44
Actual		8	9	9	9	9		44
D	DO	8	8	8	8	8	DO	40
			ZE1	ZE1	ZE1	ZE1		ZE4

b. When the U.S. 2-week pay period extends into the following month, the CWS time earned balance will be carried forward to the following month by the timekeeper to be used on the appropriate CWS day off.

Depending on when the scheduled CWS day off occurs during the 2-week pay period, the earned balance that is carried forward could be positive or negative.

c. The balance should always be zero (0) as of the last day of the U.S. employee 2-week pay period. Carryover of CWS time earned from one 2-week pay period to another is not permitted.

B-3. **ANNUAL AND SICK LEAVE:** Annual and sick leave will be charged based on the CWS daily scheduled hours: i.e., 8 hours for 8-hour CWS work days; and 9 hours for 9-hour CWS work days. T&A reports will show annual and sick leave taken as illustrated below.

⇒ An employee took annual leave (whole days) on 3 and 9 Apr 07, and 4 hours of annual leave on 4 Apr 07. If the employee took sick leave on those days, it would show the same number of hours with "S" in place of "A".

1 st week	1	2	3	4	5	6	7	Apr 07
Week	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Total
CWS	DO	off	9	9	9	9	DO	36
Actual			A 9	9 (A4)	9	9		36
D	DO	8	8	8	8	8		40
			ZE1	ZE1	ZE1	ZE1		ZE4
		ZU8						ZU8
			A9	A4				A13

2 nd week	8	9	10	11	12	13	14	Apr 07
Week	Sun	Mon	Tue	Wed	Thu	Fri	Sat	
CWS	DO	8	9	9	9	9	DO	44
Actual		A 8	9	9	9	9		44
D	DO	8	8	8	8	8	DO	40
			ZE1	ZE1	ZE1	ZE1		ZE4
		A8						A8

B-4. **OVERTIME PAY:**

a. All hours actually worked in excess of the CWS daily scheduled hours on a scheduled workday (i.e., in excess of 8 hours for an 8-hour CWS workday or 9 hours for a 9-hour workday) will be paid at the overtime rate. T&A reports will show overtime hours as illustrated below.

⇒ An employee worked 10 hours on 6 Apr 07 (9-hour CWS workday) and 9 hours on 9 Apr 07 (8-hour CWS workday). The employee worked one hour more than the scheduled CWS hours and, therefore, the employee will be paid 1 hour each at the overtime rate for both days.

1 st week	1	2	3	4	5	6	7	Apr 07
Week	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Total
CWS	DO	off	9	9	9	9	DO	36
Actual			9	9	9	10		37
D	DO	8	8	8	8	8		40
OT						1		OT1
			ZE1	ZE1	ZE1	ZE1		ZE4
		ZU8						ZU8

2 nd week	8	9	10	11	12	13	14	Apr 07
Week	Sun	Mon	Tue	Wed	Thu	Fri	Sat	
CWS	DO	8	9	9	9	9	DO	44
Actual		9	9	9	9	9		45
D	DO	8	8	8	8	8	DO	40
OT		1						OT1
			ZE1	ZE1	ZE1	ZE1		ZE4

b. Depending on the circumstances, some or all of the hours worked on a non-scheduled workday (see paragraph c, below, for recording hours worked on the CWS day off) will be paid at the overtime rate. Overtime pay will be paid for hours in excess of 44 hours in any week, and the hours will be computed based on number of non-overtime hours worked since the beginning of the administrative workweek (USFK Reg 690-1, paragraph 6-4c(3)). Under the CWS, CWS KN employees are paid for 40 hours vs. 36 hours during the 36-hour CWS workweek, and are paid for 40 hours vs. 44 hours during the 44-hour CWS workweek. In other words, the CWS KN employees are paid based on adjusted hours through CWS time earned and used (not based on actual hours). Therefore, overtime pay hours will be determined based on adjusted hours instead of actual hours.

⇒ An employee (whose workdays are Monday thru Friday, including the CWS day off) worked 8 hours on 7 Apr and 14 Apr 07 (Saturdays). The employee will be paid 4 hours at the overtime rate and 4 hours at the regular rate for both Saturdays.

(1) In the first week, the employee actually worked 44 hours (CWS 36 + Sat 8), but should be paid 48 hours (CWS 36 + ZU 8 – ZE 4 + Sat 8). Therefore, payment will be made for 44 hours (the weekly threshold) at the regular rate and 4 hours (exceeding the 44 hours) at the overtime rate. T&A reports will show the overtime as illustrated below.

1 st week	1	2	3	4	5	6	7	Apr 07
Week	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Total
CWS	DO	Off	9	9	9	9	DO	36
Actual			9	9	9	9	8	44
D	DO	8	8	8	8	8	4	44
OT							4	OT4
			ZE1	ZE1	ZE1	ZE1		ZE4
		ZU8						ZU8

(2) In the second week, the employee actually worked 52 hours (CWS 44 + Sat 8), but should be paid 48 hours (CWS 44 - ZE 4 + Sat 8). Therefore, payment will be made for 44 hours (the weekly threshold) at the regular rate and 4 hours (exceeding the 44 hours) at the overtime rate. T&A reports will show the overtime as illustrated below.

2 nd week	8	9	10	11	12	13	14	Apr 07
Week	Sun	Mon	Tue	Wed	Thu	Fri	Sat	
CWS	DO	8	9	9	9	9		44
Actual		8	9	9	9	9	8	52
D	DO	8	8	8	8	8	4	44
OT							4	OT4
			ZE1	ZE1	ZE1	ZE1		ZE4

c. When CWS KN employees work on their CWS day off, overtime pay will be paid for the actual hours worked in excess of 44 hours in that week.

Example 1: An employee actually worked 8 hours on the employee's CWS day off. The employee will be paid for an additional 4 hours at the overtime rate and 4 hours at the regular rate for that day. The employee actually worked 44 hours (CWS 36 + Day off 8) during the week, but should be paid for 48 hours (CWS 36 + ZU 8 – ZE 4 + Day off 8). Therefore, payment will be for 44 hours at the regular rate and 4 hours (exceeding the 44-hour weekly threshold) at the overtime rate. Since the employee actually performed extended work on the CWS day off, the first 4 hours out of 8 hours worked will be counted as Extended Workweek (EW) which will be paid at the regular rate. T&A reports will show this as illustrated below.

1 st week	1	2	3	4	5	6	7	Apr 07
Week	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Total
CWS	DO	off	9	9	9	9	DO	36
Actual		8	9	9	9	9		44
D	DO	8	8	8	8	8	DO	40
OT		4						OT4
		EW4	ZE1	ZE1	ZE1	ZE1		ZE4/EW4
		ZU8						ZU8

Please note that, if the employee worked 44 hours during the second week as scheduled, no overtime will be paid for the week, since the employee will be paid for 40 hours vs. 44 hours during the 44-hour CWS workweek. T&A reports will show this as illustrated below.

2 nd week	8	9	10	11	12	13	14	Apr 07
Week	Sun	Mon	Tue	Wed	Thu	Fri	Sat	
CWS	DO	8	9	9	9	9	DO	44
Actual		8	9	9	9	9		44
D	DO	8	8	8	8	8		40
OT								
			ZE1	ZE1	ZE1	ZE1		ZE4

Example 2: The employee in example 1, above, worked 5 hours (instead of 8 hours) on the employee's CWS day off. The employee will be paid for an additional 1 hour at the overtime rate and 4 hours at the regular rate for that day. The employee actually worked 41 hours (CWS 36 + Day off 5) during the week, but should be paid 45 hours (CWS 36 + ZU 8 – ZE 4 + Day off 5). Therefore, payment will be for 44 hours at the regular rate and 1 hour (exceeding the 44-hour weekly threshold) at the overtime rate. Since the employee actually performed extended work on the CWS day off, the first 4 hours out of 5 hours worked will be counted as Extended Workweek (EW) which will be paid at the regular rate. T&A reports will show this as illustrated below.

1 st week	1	2	3	4	5	6	7	Apr 07
Week	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Total
CWS	DO	Off	9	9	9	9	DO	36
Actual		5	9	9	9	9		41
D	DO	8	8	8	8	8	DO	40
OT		1						OT1
		EW4	ZE1	ZE1	ZE1	ZE1		ZE4/EW4
		ZU8						ZU8

- d. Time spent in paid leave status will not be paid at the overtime rate.

Example 1: An employee worked 8 hours on his/her day off (Sunday, 1 Apr 07), had his/her CWS day off on Monday, 2 Apr 07, and took annual leave on 6 Apr 07. The employee will be paid for 8 hours at the regular rate for 6 Apr 07, since the employee was in leave status for the entire day. The 4 paid leave hours in excess of 44 hours a week should be counted as Extended Workweek (EW) which will be paid at the regular rate. T&A reports will show this as illustrated below.

1 st week	1	2	3	4	5	6	7	Apr 07
Week	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Total
CWS	DO	off	9	9	9	9	DO	36
Actual	8		9	9	9	A 9		44
D	8	8	8	8	8	4	DO	44
OT						EW4		EW4
			ZE1	ZE1	ZE1	ZE1		ZE4
		ZU8				A9		ZU8/A9

Example 2: The employee in example 1, above, worked 8 hours on his/her day off (Saturday), instead of Sunday, 1 Apr 07, had his/her CWS day off on Monday, 2 Apr 07, and took annual leave on 6 Apr 07. The employee will be paid for 4 hours (exceeding the 44 hour workweek) at the overtime rate. T&A reports will show this as illustrated below.

1 st week	1	2	3	4	5	6	7	Apr 07
Week	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Total
CWS	DO	off	9	9	9	9	DO	36
Actual			9	9	9	A 9	8	44
D	DO	8	8	8	8	8	4	44
OT							4	OT4
			ZE1	ZE1	ZE1	ZE1		ZE4
		ZU8				A9		ZU8/A9

B-5. **HOLIDAYS:**

- a. When an employee's scheduled 9-hour CWS workday falls on an authorized holiday, the employee will be credited with one hour of CWS time earned.

⇒ An employee's 9-hour CWS workday is an authorized holiday (6 Jun 07). T&A reports will show this as illustrated below.

1 st week	3	4	5		7	8	9	June 07
Week	Sun	Mon	Tue	Wed	Thu	Fri	Sat	
CWS	DO	off	9	9	9	9	DO	36
Actual			9	9	9	9		36
D	DO	8	8	8	8	8	DO	40
			ZE1	ZE1	ZE1	ZE1		ZE4
		ZU8		H9				ZU8/H9

b. When an employee's scheduled CWS day off falls on an authorized holiday, the employee will not be authorized an alternate day off.

⇒ An employee's CWS day off is an authorized holiday (6 Jun 07). T&A reports will show (as illustrated below) as if there were no holiday involved.

1 st week	3	4	5		7	8	9	June 07
Week	Sun	Mon	Tue	Wed	Thu	Fri	Sat	
CWS	DO	9	9	off	9	9	DO	36
Actual		9	9		9	9		36
D	DO	8	8	8	8	8	DO	40
		ZE1	ZE1		ZE1	ZE1		ZE4
				ZU8				ZU8

c. When an employee takes a holiday off on the employee's CWS workday, the employee will be charged holiday off as scheduled.

⇒ An employee whose 9-hour CWS workday is an authorized holiday (6 Jun 07) took the holiday off. T&A reports will show this as illustrated below.

1 st week	3	4	5		7	8	9	June 07
Week	Sun	Mon	Tue	Wed	Thu	Fri	Sat	
CWS	DO	off	9	9	9	9	DO	36
Actual			9	9	9	9		36
D	DO	8	8	8	8	8	DO	40
			ZE1	ZE1	ZE1	ZE1		ZE4
		ZU8		H9				ZU8/H9

d. When an employee works on an authorized holiday, all hours actually worked on the holiday will be paid at the holiday premium rate.

⇒ An employee worked 9 hours as scheduled on an authorized holiday (6 Jun 07). The employee will be paid for 9 hours at the holiday premium rate. T&A reports will show this as illustrated below.

1 st week	3	4	5		7	8	9	June 07
Week	Sun	Mon	Tue	Wed	Thu	Fri	Sat	
CWS	DO	Off	9	9	9	9	DO	36
Actual			9	9	9	9		36
D	DO	8	8	8	8	8	DO	40
			ZE1	ZE1	ZE1	ZE1		ZE4
		ZU8		HW9				ZU8/HW9

APPENDIX C

AUTHORIZATION LETTER FORMAT AND SAMPLE

AUTHORIZATION LETTER FORMAT

Letterhead Stationery

MEMORANDUM FOR DIRECTOR, CENTRALIZED PAY AND ACCOUNTING (EANC-FMC-CPA-FN),
UNIT #15300, APO AP 96205-5300

SUBJECT: Delegation of Authority to Sign Time and Attendance (T&A) Reports

***** S A M P L E *****

1. Reference DoD FMR, Vol. 8, paragraphs 020102B and 020401-020402.

2. The undersigned hereby delegates to the persons whose names and signatures appear below the authority to certify time and attendance reports for Korean employees serviced by 175th Financial Management Center. Request these individuals be authorized to access the Korean National Payroll System (KNPS), so that T&A data can be transmitted to the servicing payroll office by using the Remote T&A Input Module.

<u>Last Name, First, MI</u>	<u>RANK</u>	<u>ID No.</u>	<u>DEROS</u>	<u>SIGNATURE</u>	<u>PAYROLL No.</u>
_____	_____	_____	_____	_____	_____
(E-mail address: _____				Tel: _____)	
_____	_____	_____	_____	_____	_____
(E-mail address: _____				Tel: _____)	
_____	_____	_____	_____	_____	_____
(E-mail address: _____				Tel: _____)	
_____	_____	_____	_____	_____	_____
(E-mail address: _____				Tel: _____)	

3. This signature authority supersedes all others previously issued one, dated _____.

(Approving official) (DEROS: _____)
(E-mail: _____)

Note: ID No: For US citizens, indicate the last 4 digits of SSN, and for KN employees, indicate the individual's 6 digits of payroll account numbers. A copy of this document must be maintained by the activity for audit purposes.



DEPARTMENT OF THE ARMY
175th FINANCIAL MANAGEMENT CENTER
 UNIT #15300
 APO AP 96205-5300

EANC-FMC

*** **S A M P L E** ***

1 April 2007

MEMORANDUM FOR DIRECTOR, CENTRALIZED PAY AND ACCOUNTING (EANC-FMC-CPA-FN), UNIT #15300, APO AP 96205-5300

SUBJECT: Delegation of Authority to Sign Time and Attendance (T&A) Reports

1. Reference DoD FMR, Vol. 8, paragraphs 020102B and 020401-020402.
2. The undersigned hereby delegates to the persons whose names and signatures appear below the authority to certify time and attendance reports for Korean employees serviced by 175th Financial Management Center. Request these individuals be authorized to access the Korean National Payroll System (KNPS), so that T&A data can be transmitted to the servicing payroll office by using the Remote T&A Input Module.

<u>Last Name, First, MI</u>	<u>RANK</u>	<u>ID No.</u>	<u>DEROS</u>	<u>SIGNATURE</u>	<u>PAYROLL No.</u>
<u>Smith, James D.</u> (E-mail address: smithJ@korea.army.mil)	<u>GS-13</u>	<u>1234</u>	<u>1 Oct 08</u> (Tel: 723-1234)	<u><i>Smith, James D</i></u>	<u>123</u>
<u>James, Roberts Y</u> (E-mail address: JamesR@korea.army.mil)	<u>MAJ</u>	<u>2345</u>	<u>15 Nov 08</u> (Tel: 723-2345)	<u><i>James, Roberts Y</i></u>	<u>123 & 234</u>
<u>Hong, Kil Dong</u> (E-mail address: HongKD@korea.army.mil)	<u>KGS-12</u>	<u>012345</u>	<u>Indef</u> (Tel: 725-3456)	<u><i>Hong, Kil Dong</i></u>	<u>234</u>

3. This signature authority supersedes all others previously issued one, dated 1 October 2006.

John A. Jones
 JOHN A. JONES (DEROS: 31 Oct 08)
 COL, FC (E-mail: JohnAJ@korea.army.mil)
 Director, Financial Management Center

Note: ID No: For US citizens, indicate the last 4 digits of SSN, and for KN employees, indicate the individual's 6 digits of payroll account numbers. A copy of this document must be maintained by the activity for audit purposes.